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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2014-0002]

Proposed Information Collections; Comment Request (No. 48)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Please note that TTB has adopted a new method for receiving public comments on its information collections. As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2014–0002 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;
- U.S. Mail: Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Suite 200–E, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document upon which you wish to comment. You must reference the information collection's title, form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the information collections listed in it, and all comments received in response to this document within Docket No. TTB–2014–0002 at <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://www.ttb.gov/forms/comment-on-form.shtml>. If you are unable to obtain a copy of this or any of the other above-mentioned documents, contact Mary Wood at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Mary Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005; telephone 202–453–1039, ext.

165; or email informationcollections@ttb.gov (please do not submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms or recordkeeping requirements:

Title: Specific Export Bond - Distilled Spirits or Wine.

OMB Number: NEW.

TTB Form Number: 5100.25.

Abstract: A specific lot of distilled spirits may be withdrawn from the bonded premises of a distilled spirits plant without payment of tax for exportation, use on vessels and aircraft, transfer to and deposit in a foreign trade zone for exportation or storage pending exportation, or transfer to and deposit in a customs bonded warehouse, under 27 CFR 28.91(a)(1), (2), (3), and (5). Similarly, a specific lot of wine may be withdrawn from a bonded wine cellar without payment of tax for such purposes, under 27 CFR 28.121(a), (b), (c), and (d). If a person other than the proprietor of the bonded premises withdraws the distilled spirits or wine for such purposes, the exporter must file a specific bond on TTB Form 5100.25, as provided in 27 CFR 28.61. This form previously was approved by the Office of Management and Budget under TTB's predecessor agency, the Bureau of Alcohol, Tobacco, and Firearms, but was not automatically transferred over to TTB when TTB was established. We are now seeking OMB approval of Form 5100.25 for TTB use.

Current Actions: TTB is submitting this information collection as a new request.

Type of Review: New collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 6.

Estimated Total Annual Burden Hours: 90.

Title: Application for Basic Permit under the Federal Alcohol Administration Act.

OMB Number: 1513–0018.

TTB Form Number: 5100.24.

Abstract: TTB Form 5100.24 is an application for a basic permit under the Federal Alcohol Administration Act (27 U.S.C. 201 et seq.) (FAA Act). Section 103 of the FAA Act (27 U.S.C. 203) requires that a person obtain a basic permit in order to engage in certain businesses, such as importing into the United States distilled spirits, wine or malt beverages; distilling spirits or producing wine; or purchasing for resale at wholesale distilled spirits, wine or malt beverages.

Current Actions: TTB is submitting this information collection as a revision. The form remains unchanged; however, we are updating the number of respondents and total annual burden hours to reflect an increase in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 3,500.

Estimated Total Annual Burden Hours: 5,656.

Title: Application for Amended Basic Permit under the Federal Alcohol Administration Act.

OMB Number: 1513–0019.

TTB Form Number: 5100.18.

Abstract: TTB Form 5100.18 is completed by anyone who has a basic permit under the Federal Alcohol Administration Act and wants TTB to amend that permit. The submission of a TTB F 5100.18 to TTB is required, for example, when there is a change in a trade name or corporate name or a change in address, as set forth in 27 CFR 1.4 and 1.41.

Current Actions: TTB is submitting this information collection as a revision. The form remains unchanged; however, we are updating the number of respondents and total annual burden hours to reflect an increase in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 2,700.

Estimated Total Annual Burden Hours: 1,233.

Title: Formula and Process for Nonbeverage Product.

OMB Number: 1513–0021.

TTB Form Number: 5154.1.

Abstract: Businesses using taxpaid distilled spirits to manufacture nonbeverage products may receive drawback (i.e., a refund or remittance) of tax, if they can show that the spirits were used in the manufacture of products unfit for beverage use. This showing is based on the formula for the product, which is submitted on TTB Form 5154.1.

Current Actions: TTB is submitting this information collection as a revision. We are revising TTB F 5154.1 to add a link to Formulas on Line (FONL), a system used to submit formulas electronically. We are also updating the number of respondents and total annual burden hours to reflect an increase in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 611.

Estimated Total Annual Burden Hours: 2,444.

Title: Environmental Information.

Supplemental Information on Water Quality Consideration – Under 33 U.S.C. 1341(a).

OMB Number: 1513–0023.

TTB Form Number: 5000.29 and 5000.30, respectively.

Abstract: TTB uses TTB Form 5000.29 to comply with its responsibilities under 42 U.S.C. 4332, which is a provision of the National Environmental Policy

Act. In general, this form is used to determine whether operations proposed by a person in connection with an application for a permit will have a significant environmental impact and, as a result, whether a formal environmental impact statement or an environmental permit is necessary for a proposed operation. TTB uses TTB Form 5000.30 to comply with its responsibilities under 33 U.S.C. 1341, which is a provision of the Clean Water Act. TTB F 5000.30 is used to make a determination as to whether a certification or waiver by the applicable State Water Quality Agency is required under Section 21 of the Federal Water Pollution Control Act, as amended by the Clean Water Act (33 U.S.C. 1341(a)). Manufacturers that discharge a solid or liquid effluent into navigable waters submit this form.

Current Actions: TTB is submitting this information collection as a revision. The forms remain unchanged; however, we are updating the number of respondents and total annual burden hours to reflect an increase in the number of industrial alcohol users.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 8,000.

Estimated Total Annual Burden Hours: 4,000.

Title: Distilled Spirits Records and Monthly Report of Production Operations.

OMB Number: 1513-0047.

TTB Form Number: 5110.40.

TTB REC Number: 5110/01.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 150.

Estimated Total Annual Burden Hours: 3,600.

Title: Registration of Distilled Spirits Plants and Miscellaneous Requests and Notices for Distilled Spirits Plants.

OMB Control Number: 1513-0048.

TTB Form Number: 5110.41.

Abstract: The information provided by the applicant assists TTB in determining the eligibility of the applicant to engage in certain operations and is needed to register the distilled spirits plant. This form is used by persons who wish to establish distilled spirits plant operations.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 534.

Estimated Total Annual Burden Hours: 4,471.

Title: Offer in compromise of liability incurred under the provisions of Title 26, U.S. Code, enforced and administered by the Alcohol and Tobacco Tax and Trade Bureau.

Collection Information Statement for Individuals.

Collection Information Statement for Businesses.

OMB Number: 1513-0054.

TTB Form Number: TTB F 5640.1, TTB F 5600.17, and TTB F 5600.18, respectively.

Abstract: TTB F 5640.1 is used by persons who wish to compromise criminal and/or civil penalties for violations of the Internal Revenue Code. If accepted, the offer in compromise is a settlement between the government and the party in violation in lieu of legal proceedings or prosecution. If the party is unable to pay the offer in full, TTB F 5600.17 and 5600.18 are used to gather financial information to develop an installment agreement to allow the party to pay without incurring a financial hardship.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 60.

Estimated Total Annual Burden Hours: 140.

Title: Special Tax Renewal Registration and Return/Special Tax Location
Registration Listing.

OMB Number: 1513-0073.

TTB REC Number: 5530/2.

Abstract: Manufacturers of nonbeverage products are required to keep records, which TTB uses to prevent diversion for beverage use of spirits that are claimed to be eligible for drawback of tax due to nonbeverage use. The records are necessary to maintain accountability over these spirits. The records make it possible to trace spirits using audit techniques, thus enabling TTB officers to verify the amount of spirits used in nonbeverage products and subsequently claimed as eligible for drawback of tax. The record retention requirement for this information collection is 3 years.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 501.

Estimated Total Annual Burden Hours: 10,521.

Title: Proprietors or Claimants Exporting Liquors.

OMB Control Number: 1513-0075.

TTB REC Number: 5900/1.

Abstract: Distilled spirits, wine, and beer may be exported from bonded premises without payment of Federal excise taxes, or, if the taxes have been paid, the exporter may claim drawback (refund) of the taxes paid. This export drawback allows the manufacturer to recover the amount of the tax paid to the government. This recordkeeping requirement assists TTB in preventing diversions to the domestic market of untaxed distilled spirits, beer, and wine. This recordkeeping requirement makes it possible to trace alcohol beverages using audit techniques, thus enabling TTB officers to verify the amount of spirits, beer, and wine eligible for exportation without payment of tax or exportation subject to drawback. The retention requirement for this information collection is 2 years.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: 7,200.

Title: Administrative Remedies – Closing Agreements.

OMB Number: 1513-0099.

TTB Form or REC Number: NONE.

Abstract: This is a written agreement between TTB and regulated taxpayers used to finalize and resolve certain tax-related issues. Once an agreement is approved, it will not be reopened except upon a showing of fraud or malfeasance, or misrepresentation of a material fact.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: One (1).

Dated: July 9, 2014.

Rochelle E. Stern,

Director, Regulations and Rulings Division.